

The scenario continues. What if Carl and Sue file separate returns? Then how would you complete line 24 on Carl's return if neither spouse itemizes deductions? Complete lines 23 and 24.

Without closing the PDF Window, return to the lesson screen and click Check My Answer.

Tax, credits, and payments

Standard Deduction for—

• People who checked any box on line 23a or 23b or who can be claimed as a dependent, see page 32.

• All others:

Single or Married filing separately, \$4,750

Married filing jointly or Qualifying widow(er), \$9,500

Head of household, \$7,000

22	Enter the amount from line 21 (adjusted gross income).	22	
23a	Check <input type="checkbox"/> You were born before January 2, 1939, <input type="checkbox"/> Blind } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1939, <input type="checkbox"/> Blind } checked ► 23a <input type="checkbox"/>		
b	If you are married filing separately and your spouse itemizes deductions, see page 32 and check here ► 23b <input type="checkbox"/>		
24	Enter your standard deduction (see left margin).	24	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	
26	Multiply \$3,050 by the total number of exemptions claimed on line 6d.	26	
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income . ►	27	
28	Tax , including any alternative minimum tax (see page 33).	28	
29	Credit for child and dependent care expenses. Attach Schedule 2.	29	
30	Credit for the elderly or the disabled. Attach Schedule 3.	30	
31	Education credits. Attach Form 8863.	31	
32	Retirement savings contributions credit. Attach Form 8880.	32	
33	Child tax credit (see page 37).	33	
34	Adoption credit. Attach Form 8839.	34	
35	Add lines 29 through 34. These are your total credits .	35	
36	Subtract line 35 from line 28. If line 35 is more than line 28, enter -0-.	36	
37	Advance earned income credit payments from Form(s) W-2.	37	